

COUNTY OF COMANCHE, KANSAS

**FINANCIAL STATEMENTS
For the Year Ended December 31, 2009**

**VONFELDT, BAUER & VONFELDT, CHTD.
CERTIFIED PUBLIC ACCOUNTANTS
LARNED, KS 67550**

COMANCHE COUNTY, KANSAS

FINANCIAL STATEMENTS
For the Year Ended December 31, 2009

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INDEPENDENT AUDITORS' REPORT

To the County Commissioners
Comanche County, Kansas
Coldwater, Kansas 67029

We have audited the accompanying primary government financial statements of Comanche County, Kansas, as of and for the year ended December 31, 2009, which collectively comprise the basic financial statements of the County's primary government as listed in the table of contents. These financial statements are the responsibility of Comanche County, Kansas' management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the guidance in the Kansas Municipal Audit Guide. Those standards and guidance require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The financial statements do not include financial data for the County's legally separate component units. Accounting principles generally accepted in the United States of America require the financial data for those component units be reported with the financial data of the County's primary government unless the County also issues financial statements for the financial reporting entity that include the financial data for its component units. The County has not issued such reporting entity financial statements. The effect on the financial statements of the omission of the component units, although not reasonably determinable, is presumed to be material.

As discussed more fully in Note 1, the County has prepared these financial statements in conformity with the accounting practices prescribed by the State of Kansas to demonstrate compliance with the cash basis and budget laws of the State of Kansas, which practices differ from accounting principles generally accepted in the United States of America. The effect on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the omission of the discretely presented component units, as discussed above, and because of the effects of the matter discussed in the preceding paragraph, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2009, the changes in its financial position, or where applicable, its cash flows for the year then ended.

In addition, in our opinion, the financial statements referred to above present fairly, in all material respects, the cash and unencumbered cash balances of the primary government of Comanche County, Kansas as of December 31, 2009 and its cash receipts and expenditures, and budget to actual comparisons for the year then ended, taken as a whole, on the basis of accounting described in Note 1.

The schedules presented as additional information in the table of contents are presented for purposes of additional analysis and are not a required part of the financial statements. The additional schedules have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

VONFELDT, BAUER & VONFELDT, CHTD.
Certified Public Accountants

December 1, 2010

COMANCHE COUNTY, KANSAS
Summary of Cash Receipts, Expenditures, and Unencumbered Cash
For the Year Ended December 31, 2009

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances
Governmental Type Funds:		
General Fund	\$ 385,789.89	\$ 0.00
Special Revenue Funds:		
Road & Bridge Fund	15,188.51	3,601.40
Special Bridge Fund	203,701.37	0.00
Noxious Weed Fund	8,983.81	0.00
Extension Council Fund	2,434.05	0.00
County Health Fund	50,225.06	0.00
County Fire Fund	7,042.04	0.00
Election Fund	10,665.55	0.00
Hospital Maintenance Fund	12,743.12	0.00
Employee Benefits Fund	407,764.27	0.00
Ambulance Fund	81,733.94	0.00
County Building Fund	87,142.24	0.00
Appraiser's Cost Fund	42,474.95	0.00
Airport Maintenance Fund	1,625.60	0.00
Special Alcohol & Drug Fund	6,806.90	0.00
Emergency 911 Fund	2,159.90	0.00
Wireless 911 Fund	2,158.13	0.00
Noxious Weed Capital Outlay Fund	39,000.00	0.00
Motor Vehicle Operating Fund	14,780.85	0.00
Special Machinery Fund	141,178.43	0.00
Special Fire Equipment Fund	66,983.58	0.00
Prosecuting Attorney Training Fund	1,543.08	0.00
Register of Deeds Technology Fund	25,436.83	0.00
Sheriff Grant Fund	2,836.53	0.00
Equipment Reserve Fund	536,780.00	0.00
Concealed Weapons Fund	360.00	0.00
Debt Service Fund:		
Hospital Bond & Interest Fund	216,440.44	0.00
Capital Project Funds:		
Hospital Construction Fund	488,247.09	0.00
Airport Construction Fund	4,152.47	0.00
Total Primary Government (Memorandum Only)	<u>\$ 2,866,378.63</u>	<u>\$ 3,601.40</u>

The notes to the financial statements are an integral part of this statement.

Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
\$ 1,002,923.30	\$ 1,045,208.33	\$ 343,504.86	\$ 14,080.16	\$ 357,585.02
1,203,076.03	1,149,520.28	72,345.66	0.00	72,345.66
96,332.55	31,726.36	268,307.56	0.00	268,307.56
80,848.19	89,832.00	0.00	0.00	0.00
102,987.56	102,950.00	2,471.61	0.00	2,471.61
159,000.38	136,650.74	72,574.70	346.18	72,920.88
206,356.62	206,469.38	6,929.28	2,634.04	9,563.32
13,355.02	10,120.82	13,899.75	0.00	13,899.75
528,507.11	528,405.00	12,845.23	0.00	12,845.23
704,421.31	770,884.00	341,301.58	0.00	341,301.58
231,844.15	153,037.11	160,540.98	3,321.94	163,862.92
57,725.10	42,738.19	102,129.15	0.00	102,129.15
123,703.26	142,207.14	23,971.07	3,498.17	27,469.24
15,162.03	16,720.68	66.95	108.31	175.26
1,484.95	705.11	7,586.74	0.00	7,586.74
16,078.53	18,225.51	12.92	0.00	12.92
4,944.75	3,931.39	3,171.49	19.18	3,190.67
0.00	0.00	39,000.00	0.00	39,000.00
19,132.00	19,833.86	14,078.99	0.00	14,078.99
0.00	98,190.46	42,987.97	0.00	42,987.97
22,000.00	21,000.00	67,983.58	0.00	67,983.58
386.00	142.50	1,786.58	0.00	1,786.58
5,498.77	4,401.80	26,533.80	0.00	26,533.80
0.00	0.00	2,836.53	0.00	2,836.53
0.00	7,400.00	529,380.00	0.00	529,380.00
520.00	0.00	880.00	0.00	880.00
959,913.53	391,672.50	784,681.47	0.00	784,681.47
33,182.24	521,429.33	0.00	0.00	0.00
0.00	4,152.47	0.00	0.00	0.00
<u>\$ 5,589,383.38</u>	<u>\$ 5,517,554.96</u>	<u>\$ 2,941,808.45</u>	<u>\$ 24,007.98</u>	<u>\$ 2,965,816.43</u>

COMANCHE COUNTY, KANSAS
Summary of Cash Receipts, Expenditures, and Unencumbered Cash
For the Year Ended December 31, 2009

Cash Balances to be Accounted For	\$ 2,965,816.43
<u>Composition of Cash Balance</u>	
Cash on Hand:	
County Treasurer	\$ 19,899.02
Cash in Banks:	
County Treasurer:	
Bank of Protection, Protection, KS (reconciled)	575,095.42
Peoples Bank, Coldwater, KS (reconciled)	2,249,554.17
Coldwater Native Bank, Coldwater, KS (reconciled)	2,399,476.33
Clerk of the District Court - Peoples Bank, Coldwater, KS (reconciled)	4,442.74
Law Library - Peoples Bank, Coldwater, KS (reconciled)	1,561.55
Law Library - Peoples Bank, Coldwater, KS (reconciled)	6,226.31
Certificates of Deposits:	
County Treasurer:	
Bank of Protection, Protection, KS	1,750,000.00
Law Library - Peoples Bank, Coldwater, KS	<u>7,747.37</u>
Total Cash	7,014,002.91
Agency Funds per Statement 4	<u>(4,048,186.48)</u>
Total Cash Balances - Primary Government	<u>\$ 2,965,816.43</u>

The notes to the financial statements are an integral part of this statement.

COMANCHE COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
(Budgeted Funds Only)
For the Year Ended December 31, 2009

Funds	Certified Budget	Adjustments for Qualifying Budget Credits
Governmental Type Funds:		
General Fund	\$ 1,208,779.00	\$ 0.00
Special Revenue Funds:		
Road & Bridge Fund	1,097,558.00	0.00
Special Bridge Fund	294,235.00	0.00
Noxious Weed Fund	74,000.00	0.00
Extension Council Fund	102,950.00	0.00
County Health Fund	108,000.00	0.00
County Fire Fund	206,540.00	0.00
Election Fund	24,625.00	0.00
Hospital Maintenance Fund	528,405.00	0.00
Employee Benefits Fund	815,000.00	0.00
Ambulance Fund	195,331.00	0.00
County Building Fund	138,377.00	0.00
Appraiser's Cost Fund	158,000.00	0.00
Airport Maintenance Fund	13,450.00	0.00
Special Alcohol & Drug Fund	8,467.00	0.00
Emergency 911 Fund	10,000.00	0.00
Wireless 911 Fund	11,600.00	0.00
Noxious Weed Capital Outlay Fund	21,000.00	0.00
Debt Service Fund:		
Hospital Bond & Interest Fund	441,773.00	0.00

The notes to the financial statements are an integral part of this statement.

<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance - Over (Under)</u>
\$ 1,208,779.00	\$ 1,045,208.33	\$ (163,570.67)
1,097,558.00	1,149,520.28	51,962.28
294,235.00	31,726.36	(262,508.64)
74,000.00	89,832.00	15,832.00
102,950.00	102,950.00	0.00
108,000.00	136,650.74	28,650.74
206,540.00	206,469.38	(70.62)
24,625.00	10,120.82	(14,504.18)
528,405.00	528,405.00	0.00
815,000.00	770,884.00	(44,116.00)
195,331.00	153,037.11	(42,293.89)
138,377.00	42,738.19	(95,638.81)
158,000.00	142,207.14	(15,792.86)
13,450.00	16,720.68	3,270.68
8,467.00	705.11	(7,761.89)
10,000.00	18,225.51	8,225.51
11,600.00	3,931.39	(7,668.61)
21,000.00	0.00	(21,000.00)
441,773.00	391,672.50	(50,100.50)

COMANCHE COUNTY, KANSAS
GENERAL FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009

	Current Year		
	Actual	Budget	Variance Over (Under)
Cash Receipts			
Taxes and Shared Revenues	\$ 832,129.74	\$ 864,171.00	\$ (32,041.26)
Licenses, Permits and Fees	107,662.53	35,600.00	72,062.53
Fines, Forfeitures and Penalties	3,987.31	2,500.00	1,487.31
Uses of Money and Property	35,740.47	25,000.00	10,740.47
Reimbursements & Miscellaneous	8,622.40	13,000.00	(4,377.60)
Operating Transfers	14,780.85	6,000.00	8,780.85
Total Cash Receipts	<u>1,002,923.30</u>	<u>\$ 946,271.00</u>	<u>\$ 56,652.30</u>
Expenditures			
County Commissioners	27,676.75	31,840.00	(4,163.25)
County Clerk	68,922.85	73,200.00	(4,277.15)
County Treasurer	78,237.87	80,645.00	(2,407.13)
County Attorney	39,629.56	45,480.00	(5,850.44)
Register of Deeds	70,874.85	72,600.00	(1,725.15)
Sheriff	255,737.40	256,077.00	(339.60)
Courthouse General	168,357.80	230,063.00	(61,705.20)
Unified Court	19,909.26	35,500.00	(15,590.74)
Solid Waste	57,462.22	52,050.00	5,412.22
Emergency Services Dispatching	109,175.67	123,240.00	(14,064.33)
Custodian	34,487.16	33,850.00	637.16
Emergency Preparedness	14,390.43	10,540.00	3,850.43
Non Departmental	12,257.52	0.00	12,257.52
Appropriations	88,088.99	86,694.00	1,394.99
Transfers	0.00	77,000.00	(77,000.00)
Total Expenditures	<u>1,045,208.33</u>	<u>\$ 1,208,779.00</u>	<u>\$ (163,570.67)</u>
Receipts Over (Under) Expenditures	(42,285.03)		
Unencumbered Cash, Beginning	<u>385,789.89</u>		
Unencumbered Cash, Ending	<u>\$ 343,504.86</u>		

The notes to the financial statements are an integral part of this statement.

COMANCHE COUNTY, KANSAS
ROAD & BRIDGE FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009

	Current Year		
	Actual	Budget	Variance Over (Under)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 900,577.53	\$ 888,535.00	\$ 12,042.53
Delinquent Tax	7,644.22	1,000.00	6,644.22
Motor Vehicle / 16-20M Tax	29,604.59	37,916.00	(8,311.41)
Recreational Vehicle Tax	372.29	474.00	(101.71)
Machinery & Equipment Tax	21.32	0.00	21.32
Intergovernmental Receipts	11,622.24	0.00	11,622.24
Charges for Services	100,420.51	0.00	100,420.51
State of Kansas Highway Equalization	151,083.58	155,341.00	(4,257.42)
Reimbursed Expenses	<u>1,729.75</u>	<u>10,000.00</u>	<u>(8,270.25)</u>
Total Cash Receipts	<u>1,203,076.03</u>	<u>\$ 1,093,266.00</u>	<u>\$ 109,810.03</u>
Expenditures			
Maintenance:			
Personal Services	525,344.06	476,950.00	48,394.06
Commodities	422,698.26	357,638.00	65,060.26
Capital Outlay	0.00	106,943.00	(106,943.00)
Administration:			
Personal Services	13,650.24	0.00	13,650.24
Lease Purchase Contracts	<u>187,827.72</u>	<u>156,027.00</u>	<u>31,800.72</u>
Total Expenditures	<u>1,149,520.28</u>	<u>\$ 1,097,558.00</u>	<u>\$ 51,962.28</u>
Receipts Over (Under) Expenditures	53,555.75		
Unencumbered Cash, Beginning	15,188.51		
Prior Year Cancelled Encumbrances	<u>3,601.40</u>		
Unencumbered Cash, Ending	<u>\$ 72,345.66</u>		

The notes to the financial statements are an integral part of this statement.

COMANCHE COUNTY, KANSAS
SPECIAL BRIDGE FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009

	Current Year		
	Actual	Budget	Variance Over (Under)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 90,886.22	\$ 90,322.00	\$ 564.22
Delinquent Tax	874.70	100.00	774.70
Motor Vehicle / 16-20M Tax	3,974.08	4,350.00	(375.92)
Recreational Vehicle Tax	42.53	54.00	(11.47)
Machinery & Equipment Tax	36.85	0.00	36.85
Receipts	<u>518.17</u>	<u>0.00</u>	<u>518.17</u>
 Total Cash Receipts	 <u>96,332.55</u>	 <u>\$ 94,826.00</u>	 <u>\$ 1,506.55</u>
 Expenditures			
Bridge Construction	<u>31,726.36</u>	<u>294,235.00</u>	<u>(262,508.64)</u>
 Total Expenditures	 <u>31,726.36</u>	 <u>\$ 294,235.00</u>	 <u>\$ (262,508.64)</u>
 Receipts Over (Under) Expenditures	 64,606.19		
 Unencumbered Cash, Beginning	 <u>203,701.37</u>		
 Unencumbered Cash, Ending	 <u>\$ 268,307.56</u>		

The notes to the financial statements are an integral part of this statement.

COMANCHE COUNTY, KANSAS
NOXIOUS WEED FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009

	Current Year		
	Actual	Budget	Variance Over (Under)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 64,315.85	\$ 63,839.00	\$ 476.85
Delinquent Tax	578.50	150.00	428.50
Motor Vehicle / 16-20M Tax	2,593.05	2,758.00	(164.95)
Recreational Vehicle Tax	27.25	34.00	(6.75)
Machinery & Equipment Tax	8.69	0.00	8.69
Receipts	<u>13,324.85</u>	<u>6,000.00</u>	<u>7,324.85</u>
Total Cash Receipts	<u>80,848.19</u>	<u>72,781.00</u>	<u>8,067.19</u>
Expenditures			
Personal Services	12,190.08	9,100.00	3,090.08
Commodities	<u>77,641.92</u>	<u>64,900.00</u>	<u>12,741.92</u>
Total Expenditures	<u>89,832.00</u>	<u>\$ 74,000.00</u>	<u>\$ 15,832.00</u>
Receipts Over (Under) Expenditures	(8,983.81)		
Unencumbered Cash, Beginning	<u>8,983.81</u>		
Unencumbered Cash, Ending	<u>\$ 0.00</u>		

The notes to the financial statements are an integral part of this statement.

COMANCHE COUNTY, KANSAS
EXTENSION COUNCIL FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009

	Current Year		
	Actual	Budget	Variance Over (Under)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 98,301.01	\$ 97,746.00	\$ 555.01
Delinquent Tax	886.50	200.00	686.50
Motor Vehicle / 16-20M Tax	3,696.15	4,122.00	(425.85)
Recreational Vehicle Tax	40.10	52.00	(11.90)
Machinery & Equipment Tax	63.80	0.00	63.80
Total Cash Receipts	<u>102,987.56</u>	<u>\$ 102,120.00</u>	<u>\$ 867.56</u>
Expenditures			
Appropriation	<u>102,950.00</u>	<u>102,950.00</u>	<u>0.00</u>
Total Expenditures	<u>102,950.00</u>	<u>\$ 102,950.00</u>	<u>\$ 0.00</u>
Receipts Over (Under) Expenditures	37.56		
Unencumbered Cash, Beginning	<u>2,434.05</u>		
Unencumbered Cash, Ending	<u>\$ 2,471.61</u>		

The notes to the financial statements are an integral part of this statement.

COMANCHE COUNTY, KANSAS
COUNTY HEALTH FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009

	Current Year		
	Actual	Budget	Variance Over (Under)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 49,060.35	\$ 48,658.00	\$ 402.35
Delinquent Tax	474.78	150.00	324.78
Motor Vehicle / 16-20M Tax	1,960.17	2,143.00	(182.83)
Recreational Vehicle Tax	20.97	27.00	(6.03)
Machinery & Equipment Tax	32.35	0.00	32.35
Receipts	<u>107,451.76</u>	<u>22,531.00</u>	<u>84,920.76</u>
 Total Cash Receipts	 <u>159,000.38</u>	 <u>\$ 73,509.00</u>	 <u>\$ 85,491.38</u>
 Expenditures			
Personal Services	66,746.05	70,000.00	(3,253.95)
Commodities	49,904.69	14,000.00	35,904.69
Capital Outlay	0.00	4,000.00	(4,000.00)
Reimbursements	<u>20,000.00</u>	<u>20,000.00</u>	<u>0.00</u>
 Total Expenditures	 <u>136,650.74</u>	 <u>\$ 108,000.00</u>	 <u>\$ 28,650.74</u>
 Receipts Over (Under) Expenditures	 22,349.64		
 Unencumbered Cash, Beginning	 <u>50,225.06</u>		
 Unencumbered Cash, Ending	 <u>\$ 72,574.70</u>		

The notes to the financial statements are an integral part of this statement.

COMANCHE COUNTY, KANSAS
COUNTY FIRE FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009

	Current Year		
	Actual	Budget	Variance Over (Under)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 196,891.12	\$ 195,812.00	\$ 1,079.12
Delinquent Tax	1,697.56	100.00	1,597.56
Motor Vehicle / 16-20M Tax	7,686.38	8,297.00	(610.62)
Recreational Vehicle Tax	81.56	104.00	(22.44)
Total Cash Receipts	<u>206,356.62</u>	<u>\$ 204,313.00</u>	<u>\$ 2,043.62</u>
Expenditures			
Personal Services	27,885.00	55,352.00	(27,467.00)
Commodities	119,431.63	108,539.00	10,892.63
Capital Outlay	14,103.72	19,600.00	(5,496.28)
Lease Purchase Payments	23,049.03	23,049.00	0.03
Transfer to Special Fire Equipment	<u>22,000.00</u>	<u>0.00</u>	<u>22,000.00</u>
Total Expenditures	<u>206,469.38</u>	<u>\$ 206,540.00</u>	<u>\$ (70.62)</u>
Receipts Over (Under) Expenditures	(112.76)		
Unencumbered Cash, Beginning	<u>7,042.04</u>		
Unencumbered Cash, Ending	<u>\$ 6,929.28</u>		

The notes to the financial statements are an integral part of this statement.

COMANCHE COUNTY, KANSAS
ELECTION FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009

	Current Year		
	Actual	Budget	Variance Over (Under)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 12,545.08	\$ 12,465.00	\$ 80.08
Delinquent Tax	145.76	5.00	140.76
Motor Vehicle / 16-20M Tax	621.18	738.00	(116.82)
Recreational Vehicle Tax	7.01	9.00	(1.99)
Machinery & Equipment Tax	35.99	0.00	35.99
Total Cash Receipts	<u>13,355.02</u>	<u>\$ 13,217.00</u>	<u>\$ 138.02</u>
Expenditures			
Personal Services	775.00	775.00	0.00
Commodities	9,345.82	17,850.00	(8,504.18)
Capital Outlay	0.00	6,000.00	(6,000.00)
Total Expenditures	<u>10,120.82</u>	<u>\$ 24,625.00</u>	<u>\$ (14,504.18)</u>
Receipts Over (Under) Expenditures	3,234.20		
Unencumbered Cash, Beginning	<u>10,665.55</u>		
Unencumbered Cash, Ending	<u>\$ 13,899.75</u>		

The notes to the financial statements are an integral part of this statement.

COMANCHE COUNTY, KANSAS
HOSPITAL MAINTENANCE FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009

	Current Year		
	Actual	Budget	Variance Over (Under)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 499,714.36	\$ 496,770.00	\$ 2,944.36
Delinquent Tax	5,096.13	500.00	4,596.13
Motor Vehicle / 16-20M Tax	23,244.97	25,339.00	(2,094.03)
Recreational Vehicle Tax	248.47	317.00	(68.53)
Machinery & Equipment Tax	203.18	0.00	203.18
Total Cash Receipts	<u>528,507.11</u>	<u>\$ 522,926.00</u>	<u>\$ 5,581.11</u>
Expenditures			
Appropriation	<u>528,405.00</u>	<u>528,405.00</u>	<u>0.00</u>
Total Expenditures	<u>528,405.00</u>	<u>\$ 528,405.00</u>	<u>\$ 0.00</u>
Receipts Over (Under) Expenditures	102.11		
Unencumbered Cash, Beginning	<u>12,743.12</u>		
Unencumbered Cash, Ending	<u>\$ 12,845.23</u>		

The notes to the financial statements are an integral part of this statement.

COMANCHE COUNTY, KANSAS
EMPLOYEE BENEFITS FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009

	Current Year		
	Actual	Budget	Variance Over (Under)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 493,360.75	\$ 489,584.00	\$ 3,776.75
Delinquent Tax	5,114.55	1,000.00	4,114.55
Motor Vehicle / 16-20M Tax	23,526.13	24,952.00	(1,425.87)
Recreational Vehicle Tax	246.92	312.00	(65.08)
Machinery & Equipment Tax	106.93	0.00	106.93
Receipts	<u>182,066.03</u>	<u>10,000.00</u>	<u>172,066.03</u>
Total Cash Receipts	<u>704,421.31</u>	<u>\$ 525,848.00</u>	<u>\$ 178,573.31</u>
Expenditures			
Social Security	106,457.22	110,000.00	(3,542.78)
K.P.E.R.S.	155,612.03	100,000.00	55,612.03
Unemployment Tax	1,999.71	10,000.00	(8,000.29)
Workers Compensation	67,238.00	45,000.00	22,238.00
Health Insurance	<u>439,577.04</u>	<u>550,000.00</u>	<u>(110,422.96)</u>
Total Expenditures	<u>770,884.00</u>	<u>\$ 815,000.00</u>	<u>\$ (44,116.00)</u>
Receipts Over (Under) Expenditures	(66,462.69)		
Unencumbered Cash, Beginning	<u>407,764.27</u>		
Unencumbered Cash, Ending	<u>\$ 341,301.58</u>		

The notes to the financial statements are an integral part of this statement.

COMANCHE COUNTY, KANSAS
AMBULANCE FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009

	Current Year		
	Actual	Budget	Variance Over (Under)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 91,326.82	\$ 90,635.00	\$ 691.82
Delinquent Tax	871.18	200.00	671.18
Motor Vehicle / 16-20M Tax	3,697.83	4,395.00	(697.17)
Recreational Vehicle Tax	41.71	55.00	(13.29)
Machinery & Equipment Tax	21.44	0.00	21.44
Receipts	<u>135,885.17</u>	<u>45,000.00</u>	<u>90,885.17</u>
Total Cash Receipts	<u>231,844.15</u>	<u>\$ 140,285.00</u>	<u>\$ 91,559.15</u>
Expenditures			
Personal Services	71,951.69	80,000.00	(8,048.31)
Commodities	44,479.17	55,000.00	(10,520.83)
Capital Outlay	11,275.50	35,000.00	(23,724.50)
Lease Purchase Payments	<u>25,330.75</u>	<u>25,331.00</u>	<u>(0.25)</u>
Total Expenditures	<u>153,037.11</u>	<u>\$ 195,331.00</u>	<u>\$ (42,293.89)</u>
Receipts Over (Under) Expenditures	78,807.04		
Unencumbered Cash, Beginning	<u>81,733.94</u>		
Unencumbered Cash, Ending	<u>\$ 160,540.98</u>		

The notes to the financial statements are an integral part of this statement.

COMANCHE COUNTY, KANSAS
COUNTY BUILDING FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009

	Current Year		
	Actual	Budget	Variance Over (Under)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 45,548.79	\$ 45,161.00	\$ 387.79
Delinquent Tax	445.00	100.00	345.00
Motor Vehicle / 16-20M Tax	1,987.05	2,175.00	(187.95)
Recreational Vehicle Tax	21.27	27.00	(5.73)
Machinery & Equipment Tax	18.43	0.00	18.43
Interest on Idle Funds	774.12	1,100.00	(325.88)
Reimbursements & Miscellaneous	8,930.44	3,000.00	5,930.44
Total Cash Receipts	<u>57,725.10</u>	<u>\$ 51,563.00</u>	<u>\$ 6,162.10</u>
Expenditures			
Capital Improvements	<u>42,738.19</u>	<u>138,377.00</u>	<u>(95,638.81)</u>
Total Expenditures	<u>42,738.19</u>	<u>\$ 138,377.00</u>	<u>\$ (95,638.81)</u>
Receipts Over (Under) Expenditures	14,986.91		
Unencumbered Cash, Beginning	<u>87,142.24</u>		
Unencumbered Cash, Ending	<u>\$ 102,129.15</u>		

The notes to the financial statements are an integral part of this statement.

COMANCHE COUNTY, KANSAS
APPRAISER'S COST FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009

	Current Year		
	Actual	Budget	Variance Over (Under)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 114,053.88	\$ 110,168.00	\$ 3,885.88
Delinquent Tax	1,126.37	200.00	926.37
Motor Vehicle / 16-20M Tax	4,659.57	4,684.00	(24.43)
Recreational Vehicle Tax	47.33	59.00	(11.67)
Machinery & Equipment Tax	95.02	0.00	95.02
Receipts	<u>3,721.09</u>	<u>0.00</u>	<u>3,721.09</u>
Total Cash Receipts	<u>123,703.26</u>	<u>\$ 115,111.00</u>	<u>\$ 8,592.26</u>
Expenditures			
Personal Services	78,005.42	76,000.00	2,005.42
Commodities	48,888.74	59,000.00	(10,111.26)
Capital Outlay	<u>15,312.98</u>	<u>23,000.00</u>	<u>(7,687.02)</u>
Total Expenditures	<u>142,207.14</u>	<u>\$ 158,000.00</u>	<u>\$ (15,792.86)</u>
Receipts Over (Under) Expenditures	(18,503.88)		
Unencumbered Cash, Beginning	<u>42,474.95</u>		
Unencumbered Cash, Ending	<u>\$ 23,971.07</u>		

The notes to the financial statements are an integral part of this statement.

COMANCHE COUNTY, KANSAS
AIRPORT MAINTENANCE FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009

	Current Year		
	Actual	Budget	Variance Over (Under)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 4,607.30	\$ 4,547.00	\$ 60.30
Delinquent Tax	51.52	0.00	51.52
Motor Vehicle / 16-20M Tax	230.94	265.00	(34.06)
Recreational Vehicle Tax	2.56	3.00	(0.44)
Machinery & Equipment Tax	3.61	0.00	3.61
Receipts	6,113.63	3,400.00	2,713.63
Transfer from Airport Construction	4,152.47	0.00	4,152.47
Total Cash Receipts	<u>15,162.03</u>	<u>\$ 8,215.00</u>	<u>\$ 6,947.03</u>
Expenditures			
Personal Services	0.00	2,600.00	(2,600.00)
Commodities	16,720.68	10,850.00	5,870.68
Total Expenditures	<u>16,720.68</u>	<u>\$ 13,450.00</u>	<u>\$ 3,270.68</u>
Receipts Over (Under) Expenditures	(1,558.65)		
Unencumbered Cash, Beginning	<u>1,625.60</u>		
Unencumbered Cash, Ending	<u>\$ 66.95</u>		

The notes to the financial statements are an integral part of this statement.

COMANCHE COUNTY, KANSAS
SPECIAL ALCOHOL & DRUG FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009

	Current Year		
	Actual	Budget	Variance Over (Under)
Cash Receipts			
Taxes and Shared Revenue:			
Intergovernmental Receipts	\$ 1,484.95	\$ 1,610.00	\$ (125.05)
Total Cash Receipts	<u>1,484.95</u>	<u>\$ 1,610.00</u>	<u>\$ (125.05)</u>
Expenditures			
Contractual Services	<u>705.11</u>	<u>8,467.00</u>	<u>(7,761.89)</u>
Total Expenditures	<u>705.11</u>	<u>\$ 8,467.00</u>	<u>\$ (7,761.89)</u>
Receipts Over (Under) Expenditures	779.84		
Unencumbered Cash, Beginning	<u>6,806.90</u>		
Unencumbered Cash, Ending	<u>\$ 7,586.74</u>		

The notes to the financial statements are an integral part of this statement.

COMANCHE COUNTY, KANSAS
EMERGENCY 911 FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009

	Current Year		
	Actual	Budget	Variance Over (Under)
Cash Receipts			
Fee Receipts	\$ 16,074.93	\$ 10,000.00	\$ 6,074.93
Interest on Idle Funds	<u>3.60</u>	<u>0.00</u>	<u>3.60</u>
Total Cash Receipts	<u>16,078.53</u>	<u>\$ 10,000.00</u>	<u>\$ 6,078.53</u>
Expenditures			
Commodities	<u>18,225.51</u>	<u>10,000.00</u>	<u>8,225.51</u>
Total Expenditures	<u>18,225.51</u>	<u>\$ 10,000.00</u>	<u>\$ 8,225.51</u>
Receipts Over (Under) Expenditures	(2,146.98)		
Unencumbered Cash, Beginning	<u>2,159.90</u>		
Unencumbered Cash, Ending	<u>\$ 12.92</u>		

The notes to the financial statements are an integral part of this statement.

COMANCHE COUNTY, KANSAS
WIRELESS 911 FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009

	Current Year		
	Actual	Budget	Variance Over (Under)
Cash Receipts			
Fee Receipts	\$ 4,937.45	\$ 7,000.00	\$ (2,062.55)
Interest on Idle Funds	7.30	0.00	7.30
Total Cash Receipts	<u>4,944.75</u>	<u>\$ 7,000.00</u>	<u>\$ (2,055.25)</u>
Expenditures			
Commodities	<u>3,931.39</u>	<u>11,600.00</u>	<u>(7,668.61)</u>
Total Expenditures	<u>3,931.39</u>	<u>\$ 11,600.00</u>	<u>\$ (7,668.61)</u>
Receipts Over (Under) Expenditures	1,013.36		
Unencumbered Cash, Beginning	<u>2,158.13</u>		
Unencumbered Cash, Ending	<u>\$ 3,171.49</u>		

The notes to the financial statements are an integral part of this statement.

COMANCHE COUNTY, KANSAS
NOXIOUS WEED CAPITAL OUTLAY FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009

	Current Year		
	Actual	Budget	Variance Over (Under)
Cash Receipts			
None	\$ 0.00	\$ 0.00	\$ 0.00
Total Cash Receipts	<u>0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
Expenditures			
Commodities	<u>0.00</u>	<u>21,000.00</u>	<u>(21,000.00)</u>
Total Expenditures	<u>0.00</u>	<u>\$ 21,000.00</u>	<u>\$ (21,000.00)</u>
Receipts Over (Under) Expenditures	0.00		
Unencumbered Cash, Beginning	<u>39,000.00</u>		
Unencumbered Cash, Ending	<u>\$ 39,000.00</u>		

The notes to the financial statements are an integral part of this statement.

COMANCHE COUNTY, KANSAS
MOTOR VEHICLE OPERATING FUND
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009

	<u>Actual</u>
Cash Receipts	
Motor Vehicle License Fees	<u>\$ 19,132.00</u>
Total Cash Receipts	<u>19,132.00</u>
Expenditures	
Personal Services	3,362.70
Commodities	1,690.31
Transfer to General	<u>14,780.85</u>
Total Expenditures	<u>19,833.86</u>
Receipts Over (Under) Expenditures	(701.86)
Unencumbered Cash, Beginning	<u>14,780.85</u>
Unencumbered Cash, Ending	<u><u>\$ 14,078.99</u></u>

The notes to the financial statements are an integral part of this statement.

COMANCHE COUNTY, KANSAS
SPECIAL MACHINERY FUND
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009

	<u>Actual</u>
Cash Receipts	
None	<u>\$ 0.00</u>
Total Cash Receipts	<u>0.00</u>
Expenditures	
Capital Outlay	<u>98,190.46</u>
Total Expenditures	<u>98,190.46</u>
Receipts Over (Under) Expenditures	(98,190.46)
Unencumbered Cash, Beginning	<u>141,178.43</u>
Unencumbered Cash, Ending	<u><u>\$ 42,987.97</u></u>

The notes to the financial statements are an integral part of this statement.

COMANCHE COUNTY, KANSAS
SPECIAL FIRE EQUIPMENT FUND
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009

	<u>Actual</u>
Cash Receipts	
Transfer from County Fire	<u>\$ 22,000.00</u>
Total Cash Receipts	<u>22,000.00</u>
Expenditures	
Capital Outlay	<u>21,000.00</u>
Total Expenditures	<u>21,000.00</u>
Receipts Over (Under) Expenditures	1,000.00
Unencumbered Cash, Beginning	<u>66,983.58</u>
Unencumbered Cash, Ending	<u><u>\$ 67,983.58</u></u>

The notes to the financial statements are an integral part of this statement.

COMANCHE COUNTY, KANSAS
PROSECUTING ATTORNEY TRAINING FUND
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009

	<u>Actual</u>
Cash Receipts	
Fees	<u>\$ 386.00</u>
Total Cash Receipts	<u>386.00</u>
Expenditures	
Commodities	<u>142.50</u>
Total Expenditures	<u>142.50</u>
Receipts Over (Under) Expenditures	243.50
Unencumbered Cash, Beginning	<u>1,543.08</u>
Unencumbered Cash, Ending	<u><u>\$ 1,786.58</u></u>

The notes to the financial statements are an integral part of this statement.

COMANCHE COUNTY, KANSAS
REGISTER OF DEEDS TECHNOLOGY FUND
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009

	<u>Actual</u>
Cash Receipts	
Fees	\$ 5,320.00
Interest on Idle Funds	<u>178.77</u>
Total Cash Receipts	<u>5,498.77</u>
Expenditures	
Capital Outlay	<u>4,401.80</u>
Total Expenditures	<u>4,401.80</u>
Receipts Over (Under) Expenditures	1,096.97
Unencumbered Cash, Beginning	<u>25,436.83</u>
Unencumbered Cash, Ending	<u><u>\$ 26,533.80</u></u>

The notes to the financial statements are an integral part of this statement.

COMANCHE COUNTY, KANSAS
SHERIFF GRANT FUND
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009

	<u>Actual</u>
Cash Receipts	
None	<u>\$ 0.00</u>
Total Cash Receipts	<u>0.00</u>
Expenditures	
None	<u>0.00</u>
Total Expenditures	<u>0.00</u>
Receipts Over (Under) Expenditures	0.00
Unencumbered Cash, Beginning	<u>2,836.53</u>
Unencumbered Cash, Ending	<u><u>\$ 2,836.53</u></u>

The notes to the financial statements are an integral part of this statement.

COMANCHE COUNTY, KANSAS
EQUIPMENT RESERVE FUND
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009

	<u>Actual</u>
Cash Receipts	
None	<u>\$ 0.00</u>
Total Cash Receipts	<u>0.00</u>
Expenditures	
Capital Outlay	<u>7,400.00</u>
Total Expenditures	<u>7,400.00</u>
Receipts Over (Under) Expenditures	(7,400.00)
Unencumbered Cash, Beginning	<u>536,780.00</u>
Unencumbered Cash, Ending	<u><u>\$ 529,380.00</u></u>

The notes to the financial statements are an integral part of this statement.

COMANCHE COUNTY, KANSAS
CONCEALED WEAPONS FUND
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009

	<u>Actual</u>
Cash Receipts	
Fees	<u>\$ 520.00</u>
Total Cash Receipts	<u>520.00</u>
Expenditures	
None	<u>0.00</u>
Total Expenditures	<u>0.00</u>
Receipts Over (Under) Expenditures	520.00
Unencumbered Cash, Beginning	<u>360.00</u>
Unencumbered Cash, Ending	<u><u>\$ 880.00</u></u>

The notes to the financial statements are an integral part of this statement.

COMANCHE COUNTY, KANSAS
HOSPITAL BOND & INTEREST FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009

	Current Year		
	Actual	Budget	Variance Over (Under)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 222,828.04	\$ 221,473.00	\$ 1,355.04
Delinquent Tax	1,423.79	1,000.00	423.79
Motor Vehicle / 16-20M Tax	8,602.47	12,614.00	(4,011.53)
Recreational Vehicle Tax	111.80	158.00	(46.20)
Receipts	205,171.32	0.00	205,171.32
Interest on Idle Funds	346.78	0.00	346.78
Transfer from Hospital Construction	521,429.33	0.00	521,429.33
Total Cash Receipts	<u>959,913.53</u>	<u>\$ 235,245.00</u>	<u>\$ 724,668.53</u>
Expenditures			
Principal	205,000.00	205,000.00	0.00
Interest	186,672.50	186,673.00	(0.50)
Commissions	0.00	100.00	(100.00)
Cash Basis Reserve	<u>0.00</u>	<u>50,000.00</u>	<u>(50,000.00)</u>
Total Expenditures	<u>391,672.50</u>	<u>\$ 441,773.00</u>	<u>\$ (50,100.50)</u>
Receipts Over (Under) Expenditures	568,241.03		
Unencumbered Cash, Beginning	<u>216,440.44</u>		
Unencumbered Cash, Ending	<u>\$ 784,681.47</u>		

The notes to the financial statements are an integral part of this statement.

COMANCHE COUNTY, KANSAS
HOSPITAL CONSTRUCTION FUND
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009

	<u>Actual</u>
Cash Receipts	
Reimbursements & Miscellaneous	<u>\$ 33,182.24</u>
Total Cash Receipts	<u>33,182.24</u>
Expenditures	
Transfer to Hospital Bond & Interest	<u>521,429.33</u>
Total Expenditures	<u>521,429.33</u>
Receipts Over (Under) Expenditures	(488,247.09)
Unencumbered Cash, Beginning	<u>488,247.09</u>
Unencumbered Cash, Ending	<u><u>\$ 0.00</u></u>

The notes to the financial statements are an integral part of this statement.

COMANCHE COUNTY, KANSAS
AIRPORT CONSTRUCTION FUND
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009

	<u>Actual</u>
Cash Receipts	
None	<u>\$ 0.00</u>
Total Cash Receipts	<u>0.00</u>
Expenditures	
Transfer to County Airport	<u>4,152.47</u>
Total Expenditures	<u>4,152.47</u>
Receipts Over (Under) Expenditures	(4,152.47)
Unencumbered Cash, Beginning	<u>4,152.47</u>
Unencumbered Cash, Ending	<u><u>\$ 0.00</u></u>

The notes to the financial statements are an integral part of this statement.

COMANCHE COUNTY, KANSAS
AGENCY FUNDS
Statement of Cash Receipts and Cash Disbursements
For the Year Ended December 31, 2009

Funds	Beginning Cash Balance	Cash Receipts
Distributive Funds:		
2008 Tax	\$ 4,385,459.94	\$ 1,694,739.91
2009 Tax	0.00	3,941,105.52
Redemptions	41,044.90	35,755.87
Delinquent Personal Property	24,532.15	21,111.12
Delinquent Tax Partial Payments	4,619.96	21,361.89
Motor Vehicle Tax	14,183.76	280,135.15
Mineral Production Tax	0.00	62,958.82
Ramco Energy Bankruptcy	61.41	0.00
Neighborhood Revitalization	(7,623.40)	38,042.69
Total Distributive Funds	<u>4,462,278.72</u>	<u>6,095,210.97</u>
State Funds:		
State Educational Bldg.	\$ 0.00	\$ 48,330.09
State Institutional Bldg.	0.00	24,165.06
State Correctional Bldg.	0.00	11.10
Total State Funds	<u>0.00</u>	<u>72,506.25</u>
Subdivision & Trust Funds:		
School Districts	\$ 0.00	\$ 1,865,715.82
Townships	365.33	26,647.66
Cemeteries	0.00	27,308.93
Cities	0.00	427,754.90
Libraries	1,252.39	92,918.33
Game Licenses	0.00	15,851.00
Motor Vehicle Licenses	940.67	156,463.45
Sales & Compensating Tax	4,990.12	80,108.21
Drivers License	50.00	3,730.00
Total Subdivision & Trust Funds	<u>7,598.51</u>	<u>2,696,498.30</u>
Other Agency Funds:		
Comanche County Flex Benefits	\$ (1,111.03)	\$ 4,747.47
Hospital Bond - Cost of Issuance	3,141.24	0.00
Long/Short	(97.64)	1,501.02
Clerk of the District Court	2,620.04	97,122.23
Law Library	15,106.47	1,601.28
Total Other Agency Funds	<u>19,659.08</u>	<u>104,972.00</u>
Total Agency Funds	<u>\$ 4,489,536.31</u>	<u>\$ 8,969,187.52</u>

The notes to the financial statements are an integral part of this statement.

<u>Cash</u> <u>Disbursements</u>	<u>Ending</u> <u>Cash Balance</u>
\$ 6,080,199.85	\$ 0.00
17,578.74	3,923,526.78
44,074.52	32,726.25
24,784.99	20,858.28
20,048.89	5,932.96
237,954.38	56,364.53
62,958.82	0.00
61.41	0.00
53,132.04	(22,712.75)
<u>6,540,793.64</u>	<u>4,016,696.05</u>
\$ 48,330.09	\$ 0.00
24,165.06	0.00
11.10	0.00
<u>72,506.25</u>	<u>0.00</u>
\$ 1,862,824.54	\$ 2,891.28
26,767.09	245.90
27,308.93	0.00
427,754.90	0.00
92,988.56	1,182.16
15,851.00	0.00
155,727.12	1,677.00
79,419.10	5,679.23
3,721.00	59.00
<u>2,692,362.24</u>	<u>11,734.57</u>
\$ 4,588.84	\$ (952.40)
3,141.24	0.00
673.09	730.29
95,299.53	4,442.74
1,172.52	15,535.23
<u>104,875.22</u>	<u>19,755.86</u>
<u>\$ 9,410,537.35</u>	<u>\$ 4,048,186.48</u>

COMANCHE COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENTS
December 31, 2009

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

Comanche County is a municipal corporation governed by an elected three member commission. These financial statements include all of the funds for which the County directly administers and controls and does not include the following component units:

Comanche County Hospital - The Comanche County Hospital Board operates the County's hospital. The county hospital is a component unit of the County because of the oversight responsibilities and approval powers of the County Commission, as well as, their fiscal dependency. The County Commission appoints the governing body of the hospital. The hospital can sue and be sued, and can buy, sell, or lease property. The County annually levies a tax for the hospital. Bond issuances must be approved by the County. The Comanche County Hospital is audited annually and those audited financial statements are available at their offices.

Comanche County Extension Council - The Comanche County Extension Council provides services in such area as agriculture, home economics and 4-H Clubs, to all persons of the County. The Council is a component unit of the County because of their fiscal dependency. The Council has an elected executive board. The County annually budgets an appropriation for the Council. The Comanche County Extension Council's financial statements are available at their offices.

B. FUND ACCOUNTING

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. The following types of funds comprise the financial activities of Comanche County for 2009:

GOVERNMENTAL FUNDS

General Fund--to account for all unrestricted resources except those required to be accounted for in another fund.

Special Revenue Funds--to account for the proceeds of specific revenue sources (other than special assessments or major capital projects) that are restricted by law or administrative action to expenditure for specified purposes.

Debt Service Funds--to account for the accumulation of resources for, and the payment of, interest and principal on general long-term debt, and the financing of special assessments which are general obligations of Comanche County, Kansas.

Capital Projects Funds--to account for financial resources to be used for the acquisition or construction of major capital facilities.

B. FUND ACCOUNTING (Cont'd.)

FIDUCIARY FUNDS

Trust and Agency Funds--to account for assets held by a governmental unit in a trustee capacity or as an agent for individual, private organizations, other governmental units, and/or other funds. These include (a) Pension Trust Funds, (b) Investment Trust Funds, (c) Private-purpose Trust Funds, and (d) Agency Funds.

C. BASIS OF ACCOUNTING

Statutory Basis of Accounting: The statutory basis of accounting, as used in the preparation of these statutory basis financial statements, is designed to demonstrate compliance with the cash basis and budget laws of the State of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. Expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract. For an interfund transaction, a cash receipt is recorded in the fund receiving cash from another fund, and an expenditure would be charged in the fund from which the transfer is made.

The municipality has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the statutory basis of accounting.

Departure from Accounting Principles Generally Accepted in the United States of America: The basis of accounting described above results in a financial statement presentation, which shows cash receipts, expenditures, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown noncash assets such as receivables, inventories, and prepaid expense, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented. Under accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. Capital assets that account for the land, buildings, and equipment owned by the municipality are not presented in the financial statements. Also, long-term debt such as general obligation bonds, revenue bonds, capital leases, temporary notes, and compensated absences are not presented in the financial statements.

D. CASH AND INVESTMENTS

Cash balances from all funds are combined and invested to the extent available. Cash and investments consist of interest bearing checking accounts and certificates of deposit. Earnings from these investments are allocated to designated funds. Cash and investments are stated at cost.

E. COMPENSATED ABSENCES

Regular full-time County employees who have been continuously employed for at least one month shall be entitled to sick leave. Regular full-time employees shall earn one normal day of sick leave for each month of service and may not accrue more than sixty days of sick leave. An employee shall not be paid for any unused sick leave upon termination of his or her employment from the County, therefore, there is no liability for unused sick leave as of December 31, 2009.

E. COMPENSATED ABSENCES (Cont'd.)

Full-time County employees after completing one year of continuous employment will be eligible for one week of vacation leave. Full-time employees who have completed two years of continuous employment will be eligible for two weeks of vacation leave and after five years of continuous employment will be eligible for three weeks of vacation leave. Vacation leave must be used in the calendar year in which it is earned and their calendar year is based on their hire date. Upon termination of his or her employment from the County employees will be compensated for all unused vacation leave. The potential liability for unused vacation leave as of December 31, 2009 is \$13,970.85.

F. TOTAL COLUMNS (MEMORANDUM ONLY)

Total columns on the Summary of Cash Receipts, Cash Disbursements, and Unencumbered Cash are captioned "Memorandum Only" to indicate that they are presented only to aid in financial analysis. Interfund eliminations have not been made in the aggregation of this data; and it is, therefore, not comparable to a consolidation.

G. REIMBURSED EXPENSES

Comanche County records reimbursable expenditures (or expense) in the fund that makes the disbursement and records reimbursements as revenue to the fund. For purposes of budgetary comparisons, the expenditures (or expenses) are properly offset by the reimbursements.

H. ESTIMATES

The preparation of financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

Note 2 - BUDGETARY INFORMATION

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds, and enterprise funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

Note 2 - BUDGETARY INFORMATION (Cont'd.)

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the statutory basis of accounting, in which, revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for capital projects funds, fiduciary funds, permanent funds and the following special revenue funds:

Motor Vehicle Operating Fund	Register of Deeds Technology Fund
Special Machinery Fund	Sheriff Grant Fund
Special Fire Equipment Fund	Equipment Reserve Fund
Prosecuting Attorney Training Fund	Concealed Weapons Fund

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

Note 3 - COMPLIANCE WITH KANSAS STATUTES

1. Expenditures exceeded the authorized budget in the Road & Bridge, Noxious Weed, County Health, Airport Maintenance and Emergency 911 Funds in violation of K.S.A. 79-2935.
2. Funds on deposit at Peoples Bank were under secured during the year in violation of K.S.A. 9-1402.

Management is aware of no other statutory violations for the period covered by the audit.

Note 4 - DEPOSITS AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the Government is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the County's investments of idle funds to time deposits, open accounts, and certificates of deposit with the allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices.

Concentration of Credit Risk: State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Note 4 - DEPOSITS AND INVESTMENTS (Cont'd.)

Custodial Credit Risk - deposits: Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance, bank guarantee bonds, or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. There were no designated "peak periods" during the year. All deposits were legally secured at December 31, 2009.

At December 31, 2009 the County's carrying amount of deposits was \$6,994,103.89 and the bank balance was \$7,143,470.66. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$775,996.92 was covered by federal depository insurance and \$6,367,473.74 was collateralized with securities held by the pledging financial institution's agents in the County's name.

Note 5 - LONG TERM DEBT

Changes in long-term debt for the County for the year ended December 31, 2009, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity
General Obligation Bond:				
To be paid with tax levys:				
Hospital Improvement - Series 2	5.0-3.65%	04/13/2007	4,500,000.00	09/01/2027
Capital Leases Payable:				
To be paid with tax levys:				
2002 Caterpillar 140H Motor Gr	3.75%	12/03/2002	120,446.00	01/15/2009
1997 Caterpillar 140H Motor Gr	3.90%	02/18/2004	151,200.00	02/18/2009
Komatsu Loader	4.19%	04/13/2004	97,125.00	04/13/2012
Wheeled Coach Ambulance	4.00%	08/04/2006	90,360.00	08/01/2009
Fire Truck Pumper	5.14%	07/17/2006	127,725.00	04/15/2004
Caterpillar Motor Grader	4.79%	05/11/2007	120,971.99	03/01/2010
2007 Caterpillar 140 Motor Grac	5.50%	10/22/2008	96,651.00	03/21/2012
Caterpillar 930 Loader	4.39%	03/06/2008	89,316.00	03/16/2013
Caterpillar Trac Loader	4.00%	08/04/2009	26,000.00	08/04/2010

Total Contractual Indebtedness

Compensated Absences

Total Long-Term Debt

Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
\$4,500,000.00	\$ 0.00	\$ 205,000.00		\$4,295,000.00	\$ 186,672.50
71,585.29	0.00	71,585.29		0.00	2,684.48
32,596.98	0.00	32,596.98		0.00	1,271.28
52,540.17	0.00	12,337.73		40,202.44	2,201.43
24,356.00	0.00	24,356.00		0.00	974.75
116,481.00	0.00	17,257.67		99,223.33	5,791.36
62,082.71	0.00	40,898.18		21,184.53	2,482.74
96,650.72	0.00	17,317.35		79,333.37	5,315.79
89,316.00	0.00	16,361.96		72,954.04	3,920.97
0.00	26,000.00	0.00		26,000.00	0.00
5,045,608.87	26,000.00	437,711.16		4,633,897.71	211,315.30
0.00			13,970.85	13,970.85	
<u>\$5,045,608.87</u>	<u>\$ 26,000.00</u>	<u>\$ 437,711.16</u>	<u>\$ 13,970.85</u>	<u>\$4,647,868.56</u>	<u>\$ 211,315.30</u>

Note 5 - LONG TERM DEBT (Cont'd.)

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

	<u>2010</u>	<u>2011</u>	<u>2012</u>
Principal:			
General Obligation Bond:			
To be paid with tax levys:			
Hospital Improvement - Series 2007	\$ 210,000.00	\$ 210,000.00	\$ 215,000.00
Capital Leases Payable:			
To be paid with tax levys:			
Komatsu Loader	12,854.68	13,393.29	13,954.47
Fire Truck Pumper	18,153.34	19,095.50	20,086.55
Caterpillar Motor Grader	21,184.53	0.00	0.00
2007 Caterpillar 140 Motor Grader	18,269.80	19,274.64	20,334.75
Caterpillar 930 Loader	17,080.25	17,830.07	18,612.81
Caterpillar Trac Loader	<u>26,000.00</u>	<u>0.00</u>	<u>0.00</u>
Total Principal	<u>323,542.60</u>	<u>279,593.50</u>	<u>287,988.58</u>
Interest:			
General Obligation Bond:			
To be paid with tax levys:			
Hospital Improvement - Series 2007	176,422.50	165,922.50	155,422.50
Capital Leases Payable:			
To be paid with tax levys:			
Komatsu Loader	1,684.48	1,145.87	584.69
Fire Truck Pumper	4,072.30	3,130.14	2,139.09
Caterpillar Motor Grader	505.93	0.00	0.00
2007 Caterpillar 140 Motor Grader	4,363.34	3,358.50	2,298.39
Caterpillar 930 Loader	3,202.68	2,452.86	1,670.12
Caterpillar Trac Loader	<u>1,039.00</u>	<u>0.00</u>	<u>0.00</u>
Total Interest	<u>191,290.23</u>	<u>176,009.87</u>	<u>162,114.79</u>
Total Principal and Interest	<u>\$ 514,832.83</u>	<u>\$ 455,603.37</u>	<u>\$ 450,103.37</u>

<u>2013</u>	<u>2014</u>	<u>2015-2019</u>	<u>2020-2024</u>	<u>2025-2029</u>	<u>Total</u>
\$ 220,000.00	\$ 220,000.00	\$1,160,000.00	\$1,255,000.00	\$ 805,000.00	\$4,295,000.00
0.00	0.00	0.00	0.00	0.00	40,202.44
21,129.03	20,758.91	0.00	0.00	0.00	99,223.33
0.00	0.00	0.00	0.00	0.00	21,184.53
21,454.18	0.00	0.00	0.00	0.00	79,333.37
19,430.91	0.00	0.00	0.00	0.00	72,954.04
<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>26,000.00</u>
<u>282,014.12</u>	<u>240,758.91</u>	<u>1,160,000.00</u>	<u>1,255,000.00</u>	<u>805,000.00</u>	<u>4,633,897.71</u>
144,672.50	135,597.50	552,135.00	318,912.50	66,215.00	1,715,300.00
0.00	0.00	0.00	0.00	0.00	3,415.04
1,096.61	1,466.73	0.00	0.00	0.00	11,904.87
0.00	0.00	0.00	0.00	0.00	505.93
1,179.96	0.00	0.00	0.00	0.00	11,200.19
853.02	0.00	0.00	0.00	0.00	8,178.68
<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,039.00</u>
<u>147,802.09</u>	<u>137,064.23</u>	<u>552,135.00</u>	<u>318,912.50</u>	<u>66,215.00</u>	<u>1,751,543.71</u>
<u>\$ 429,816.21</u>	<u>\$ 377,823.14</u>	<u>\$1,712,135.00</u>	<u>\$1,573,912.50</u>	<u>\$ 871,215.00</u>	<u>\$6,385,441.42</u>

Note 6 - CAPITAL PROJECTS

At year end, capital project authorizations with approved change orders compared to cash disbursements and accounts payable from inception are as follows:

	Project Authorization	Interest Credited to Fund	Total Project Authorization	Cash Disbursements and Accounts Payable to Date
Hospital Construction	\$4,500,000.00	\$ 0.00	\$4,500,000.00	\$ 3,975,925.91
Airport Construction	244,569.38	0.00	244,569.38	240,535.28

Note 7 - RISK MANAGEMENT

The County is exposed to various risks of losses related to torts; thefts of, damages to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has been unable to obtain property, liability and workers compensation insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in Kansas County Association Multiline Pool (KCAMP) and Kansas Workers Risk Cooperative for Counties (KWORC). These are public entity risk pools currently operating as common risk management and insurance programs for participating members.

Comanche County pays an annual premium to KCAMP and KWORC for its coverage against risks of loss, including equipment, property and building coverage and workers compensation insurance. The agreement to participate provides that KCAMP and KWORC will be self-sustaining through member premiums and will reinsure through commercial companies for excess claims for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KCAMP and KWORC's management.

The County continues to carry commercial insurance for other risks of loss. There have been no significant reductions in coverage from the prior year and settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Note 8 - DEFINED BENEFIT PENSION PLAN

Plan Description: The county contributes to the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 South Kansas Avenue, Suite 100 Topeka, KS 66603-3803) or by calling 1-888-275-5737.

Funding Policy: K.S.A. 74-4919 establishes the KPERS member-employer contribution rate at 4% of covered salary. The employer collects and remits member-employer contributions according to the provisions of section 414(h) of the Internal Revenue Code. State law provides that the employer contribution rate be determined annually based on the results of an annual actuarial valuation. KPERS is funded on an actuarial reserve bases. State law sets a limitation on annual increases in the contribution rates for KPERS employers. The employer rate established for the calendar year 2009 is 6.54%. The County employer contributions to KPERS for the years ending December 31, 2009, 2008 and 2007 were \$76,952, \$66,841 , and \$56,013, respectively, equal to the required contributions for each year.

Note 9 - OTHER POST EMPLOYMENT BENEFITS

As provided by K.S.A. 12-5040, the local government allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the local government is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in these financial statements.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the government under this program.

Note 10 - INTERFUND TRANSFERS

Transfers between budgetary funds are for the purpose of shifting resources from the fund legally required to receive the revenue to an alternative fund authorized to expend the revenue.

<u>From</u>	<u>To</u>	<u>Statutory Authority</u>	<u>Amount</u>
County Fire	Special Fire Equipment	K.S.A. 19-3610	\$ 22,000.00
Motor Vehicle Operating	General	K.S.A. 8-145	14,780.85
Hospital Construction	Hospital Bond & Interest	Fund Closure	521,429.33
Airport Construction	County Airport	Fund Closure	4,152.47

COMANCHE COUNTY, KANSAS
RECONCILIATION OF 2008 TAX ROLL
December 31, 2009

2008 Tax Roll - As Adjusted

County Clerk's Abstract of 2008 Tax Roll	\$ 6,140,641.22
Adjustments to Original Tax Roll:	
Added Taxes	33,455.42
Abated Taxes	<u>(78,580.76)</u>
Adjusted 2008 Tax Roll	<u><u>\$ 6,095,515.88</u></u>

2008 Tax Roll - Accounted For

Collections During 2008	\$ 4,385,459.94
Collections During 2009	1,694,739.91
Deduct Refunds and Cancellations	<u>(39,946.27)</u>
Net Tax Roll Collections	\$ 6,040,253.58
Delinquent Personal Property Taxes for Which Tax Warrants Issued	\$ 20,758.09
Delinquent Real Estate Taxes Entered on the Tax Sale Record	<u>34,504.21</u>
	<u>55,262.30</u>
2008 Tax Roll Accounted For	<u><u>\$ 6,095,515.88</u></u>
Difference	<u><u>\$ 0.00</u></u>

COMANCHE COUNTY, KANSAS
DETAILED SCHEDULE OF GENERAL FUND RECEIPTS AND EXPENDITURES
For the Year Ended December 31, 2009

	Current Year		
	Actual	Budget	Variance Over (Under)
RECEIPTS:			
<u>TAXES AND SHARED REVENUES</u>			
Ad Valorem Property Tax	\$ 759,128.43	\$ 753,436.00	\$ 5,692.43
Delinquent Tax	8,463.85	1,000.00	7,463.85
Motor Vehicle / 16-20M Tax	34,757.29	39,244.00	(4,486.71)
Recreational Vehicle Tax	379.29	491.00	(111.71)
Machinery & Equipment Tax	812.74	0.00	812.74
Severance Tax	28,588.14	70,000.00	(41,411.86)
TOTAL TAXES & SHARED REVENUE	832,129.74	864,171.00	(32,041.26)
<u>LICENSES, PERMITS AND FEES</u>			
Prosecuting Attorney Fees	8,547.56	0.00	8,547.56
Mortgage Registration Fees	47,562.97	12,500.00	35,062.97
Officer's Fees	13,829.90	17,000.00	(3,170.10)
Fish & Game Fees	469.00	0.00	469.00
Solid Waste Receipts	10,723.47	2,500.00	8,223.47
Sheriff Fees/VIN Fees	2,010.00	0.00	2,010.00
Diversion Fees	4,010.00	3,000.00	1,010.00
Miscellaneous Fees	20,509.63	600.00	19,909.63
TOTAL LICENSES, PERMITS & FEES	107,662.53	35,600.00	72,062.53
<u>FINES, FORFEITURES AND PENALTIES</u>			
Int. & Penalties on Current Taxes	3,987.31	2,500.00	1,487.31
TOTAL FINES, FORFEIT. & PENALTIES	3,987.31	2,500.00	1,487.31
<u>USES OF MONEY AND PROPERTY</u>			
Interest on Investments	35,740.47	25,000.00	10,740.47
TOTAL USES OF MONEY & PROPERTY	35,740.47	25,000.00	10,740.47
<u>REIMBURSEMENTS AND MISCELLANEOUS</u>			
Other Current Reimbursed Expenses	8,622.40	3,000.00	5,622.40
Miscellaneous	0.00	10,000.00	(10,000.00)
TOTAL REIMBURSEMENTS & MISCELLANEOUS	8,622.40	13,000.00	(4,377.60)
<u>OPERATING TRANSFERS</u>			
From Auto Motor Special	14,780.85	6,000.00	8,780.85
TOTAL OPERATING TRANSFERS	14,780.85	6,000.00	8,780.85
TOTAL RECEIPTS	\$ 1,002,923.30	\$ 946,271.00	\$ 56,652.30

COMANCHE COUNTY, KANSAS
DETAILED SCHEDULE OF GENERAL FUND RECEIPTS AND EXPENDITURES
For the Year Ended December 31, 2009

	Current Year		
	Actual	Budget	Variance Over (Under)
EXPENDITURES:			
<u>COUNTY COMMISSIONERS</u>			
Personal Services	26,369.79	29,570.00	(3,200.21)
Commodities	1,306.96	2,270.00	(963.04)
TOTAL COUNTY COMMISSIONERS	27,676.75	31,840.00	(4,163.25)
<u>COUNTY CLERK</u>			
Personal Services	60,339.62	64,900.00	(4,560.38)
Commodities	8,583.23	8,300.00	283.23
TOTAL COUNTY CLERK	68,922.85	73,200.00	(4,277.15)
<u>COUNTY TREASURER</u>			
Personal Services	72,438.58	72,363.00	75.58
Commodities	5,799.29	8,282.00	(2,482.71)
TOTAL COUNTY TREASURER	78,237.87	80,645.00	(2,407.13)
<u>COUNTY ATTORNEY</u>			
Personal Services	38,983.44	26,210.00	12,773.44
Commodities	646.12	6,670.00	(6,023.88)
Capital Outlay	0.00	12,600.00	(12,600.00)
TOTAL COUNTY ATTORNEY	39,629.56	45,480.00	(5,850.44)
<u>REGISTER OF DEEDS</u>			
Personal Services	60,615.21	61,600.00	(984.79)
Commodities	10,259.64	11,000.00	(740.36)
TOTAL REGISTER OF DEEDS	70,874.85	72,600.00	(1,725.15)
<u>SHERIFF</u>			
Personal Services	183,438.91	182,577.00	861.91
Commodities	72,298.49	70,500.00	1,798.49
Capital Outlay	0.00	3,000.00	(3,000.00)
TOTAL SHERIFF	255,737.40	256,077.00	(339.60)

COMANCHE COUNTY, KANSAS
DETAILED SCHEDULE OF GENERAL FUND RECEIPTS AND EXPENDITURES
For the Year Ended December 31, 2009

	Current Year		
	Actual	Budget	Variance Over (Under)
EXPENDITURES (Cont'd.):			
<u>COURTHOUSE GENERAL</u>			
Personal Services	0.00	0.00	0.00
Contractual Services	6,618.66	40,000.00	(33,381.34)
Commodities	116,587.81	118,316.00	(1,728.19)
Other	45,151.33	71,747.00	(26,595.67)
TOTAL COURTHOUSE GENERAL	168,357.80	230,063.00	(61,705.20)
<u>UNIFIED COURT</u>			
Commodities	0.00	31,500.00	(31,500.00)
District Expense	19,909.26	2,000.00	17,909.26
Capital Outlay	0.00	2,000.00	(2,000.00)
TOTAL UNIFIED COURT	19,909.26	35,500.00	(15,590.74)
<u>SOLID WASTE</u>			
Personal Services	31,415.04	23,870.00	7,545.04
Commodities	26,047.18	28,180.00	(2,132.82)
TOTAL SOLID WASTE	57,462.22	52,050.00	5,412.22
<u>EMERGENCY SERVICES DISPATCHING</u>			
Personal Services	107,120.09	119,240.00	(12,119.91)
Commodities	2,055.58	4,000.00	(1,944.42)
TOTAL EMERGENCY SERVICES DISPATCHING	109,175.67	123,240.00	(14,064.33)
<u>CUSTODIAN</u>			
Personal Services	34,487.16	33,850.00	637.16
TOTAL CUSTODIAN	34,487.16	33,850.00	637.16
<u>EMERGENCY PREPAREDNESS</u>			
Personal Services	4,278.00	5,040.00	(762.00)
Contractual Services	6,250.00	0.00	6,250.00
Commodities	3,862.43	5,500.00	(1,637.57)
TOTAL EMERGENCY PREPAREDNESS	14,390.43	10,540.00	3,850.43

COMANCHE COUNTY, KANSAS
DETAILED SCHEDULE OF GENERAL FUND RECEIPTS AND EXPENDITURES
For the Year Ended December 31, 2009

	Current Year		
	Actual	Budget	Variance Over (Under)
EXPENDITURES (Cont'd.):			
<u>NON DEPARTMENTAL</u>			
Miscellaneous	12,257.52	0.00	12,257.52
TOTAL NON DEPARTMENTAL	12,257.52	0.00	12,257.52
<u>APPROPRIATIONS</u>			
Agency on Aging	800.00	800.00	0.00
Airport Improvements	0.00	7,000.00	(7,000.00)
Conservation District	20,000.00	20,000.00	0.00
Fair Building	6,164.00	6,164.00	0.00
Fair Premiums	3,500.00	3,500.00	0.00
Heritage Trust Fees	1,681.28	1,000.00	681.28
Historical Records	2,500.00	2,500.00	0.00
Mental Health	15,200.00	15,200.00	0.00
Mental Retardation	14,280.00	14,280.00	0.00
Prisoner Care	10,855.97	15,000.00	(4,144.03)
RC&D	750.00	750.00	0.00
Sheriff Diversion	329.98	0.00	329.98
CASA	500.00	500.00	0.00
Ambulance	11,527.76	0.00	11,527.76
TOTAL APPROPRIATIONS	88,088.99	86,694.00	1,394.99
<u>TRANSFERS</u>			
Transfer to Equipment Reserve	0.00	77,000.00	(77,000.00)
TOTAL TRANSFERS	0.00	77,000.00	(77,000.00)
TOTAL EXPENDITURES	<u>\$ 1,045,208.33</u>	<u>\$ 1,208,779.00</u>	<u>\$ (163,570.67)</u>

COMANCHE COUNTY, KANSAS
COUNTY TREASURER
CASH RECEIPTS, DISBURSEMENTS AND BALANCES
For the Year Ended December 31, 2009

Balance to be accounted for January 1, 2009 \$ 7,360,486.10

RECEIPTS

County Funds

General Fund:

Licenses, Permits and Fees	\$ 107,662.53
Fines, Forfeitures and Penalties	3,987.31
Uses of Money and Property	35,740.47
Reimbursements & Miscellaneous	<u>23,403.25</u>

170,793.56

Road & Bridge Fund:

Intergovernmental Receipts	11,622.24
Charges for Services	100,420.51
State of Kansas Highway Equalization	151,083.58
State of Kansas Highway Equalization	<u>1,729.75</u>

264,856.08

Special Bridge Fund:

Receipts	518.17
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Noxious Weed Fund:

Receipts	13,324.85
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County Health Fund:

Receipts	107,451.76
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Employee Benefits Fund:

Receipts	182,066.03
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Ambulance Fund:

Receipts	135,885.17
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County Building Fund:

Interest on Idle Funds	774.12
Reimbursements & Miscellaneous	<u>8,930.44</u>

9,704.56

Appraiser's Cost Fund:

Receipts	3,721.09
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Airport Maintenance:

Receipts	6,113.63
Transfer from Airport Construction	<u>4,152.47</u>

10,266.10

COMANCHE COUNTY, KANSAS
COUNTY TREASURER
CASH RECEIPTS, DISBURSEMENTS AND BALANCES
For the Year Ended December 31, 2009

RECEIPTS (Continued)

Special Alcohol & Drug Fund:	
Intergovernmental Receipts	1,484.95

Emergency 911 Fund:	
Fee Receipts	16,074.93
Interest on Idle Funds	<u>3.60</u>
	16,078.53

Wireless 911 Fund:	
Fee Receipts	4,937.45
Interest on Idle Funds	<u>7.30</u>
	4,944.75

Special Fire Equipment Fund:	
Transfer from County Fire	22,000.00

Prosecuting Attorney Training Fund:	
Fees	386.00

Register of Deeds Technology Fund:	
Fees	5,320.00
Interest on Idle Funds	<u>178.77</u>
	5,498.77

Concealed Weapons Fund:	
Fees	520.00

Hospital Bond & Interest Fund:	
Receipts	205,171.32
Interest on Idle Funds	346.78
Transfer from Hospital Construction	<u>521,429.33</u>
	726,947.43

Hospital Construction Fund:	
Reimbursements & Miscellaneous	<u>33,182.24</u>

Total County Funds	1,709,630.04
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COMANCHE COUNTY, KANSAS
COUNTY TREASURER
CASH RECEIPTS, DISBURSEMENTS AND BALANCES
For the Year Ended December 31, 2009

RECEIPTS (Continued)

Distributive Funds:

2008 Tax	1,680,718.14
2009 Tax	3,941,105.52
Redemptions	35,755.87
Delinquent Personal Property	21,111.12
Delinquent Tax Partial Payments	21,361.89
Moto Vehicle Tax	280,117.65
Mineral Production Tax	62,958.82
Neighborhood Revitalization	<u>38,042.69</u>

Total Distributive Funds	6,081,171.70
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Subdivision & Trust Funds:

Game Licenses	15,851.00
Motor Vehicle Licenses	156,463.45
Sales & Compensating Tax	80,108.21
Drivers Licenses	<u>3,730.00</u>

Total Subdivision & Trust Funds	<u>256,152.66</u>
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Other Agency Funds:

Comanche County Flex Benefits	4,747.47
Long/Short	<u>1,501.02</u>

Total Other Agency Funds	<u>6,248.49</u>
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Total Receipts	<u>8,053,202.89</u>
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Receipts and Beginning Balance	\$15,413,688.99
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COMANCHE COUNTY, KANSAS
COUNTY TREASURER
CASH RECEIPTS, DISBURSEMENTS AND BALANCES
For the Year Ended December 31, 2009

DISBURSEMENTS

County Funds:

General Fund	1,047,073.80	
Road & Bridge Fund	1,149,520.28	
Special Bridge Fund	31,726.36	
Noxious Weed Fund	89,832.00	
Extension Council Fund	102,950.00	
County Health Fund	136,630.50	
County Fire Fund	205,019.68	
Election Fund	10,120.82	
Hospital Maintenance Fund	528,405.00	
Employee Benefits Fund	770,884.00	
Ambulance Fund	150,851.63	
County Building Fund	42,738.19	
Appraiser's Cost Fund	138,812.87	
Airport Maintenance Fund	16,612.37	
Special Alcohol & Drug Fund	705.11	
Emergency 911 Fund	18,225.51	
Wireless 911 Fund	3,912.21	
Motor Vehicle Operating Fund	19,833.86	
Special Machinery Fund	98,190.46	
Special Fire Equipment Fund	21,000.00	
Prosecuting Attorney Training Fund	142.50	
Register of Deeds Technology Fund	4,401.80	
Equipment Reserve Fund	7,400.00	
Hospital Bond & Interest Fund	391,672.50	
Hospital Construction Fund	521,429.33	
Airport Construction Fund	<u>4,152.47</u>	
Total County Funds		5,512,243.25

Distributive Funds:

2008 Tax	39,946.27	
2009 Tax	17,578.74	
Redemptions	798.62	
Delinquent Personal Property	120.00	
Delinquent Tax Partial Payments	20,048.89	
Motor Vehicle Tax	3,260.03	
Ramco Energy Bankruptcy	61.41	
Neighborhood Revitalization	<u>53,132.04</u>	
Total Distributive Funds		134,946.00
State Funds		72,506.25

COMANCHE COUNTY, KANSAS
COUNTY TREASURER
CASH RECEIPTS, DISBURSEMENTS AND BALANCES
For the Year Ended December 31, 2009

DISBURSEMENTS (Cont'd)

Subdivision & Trust Funds:

School Districts	1,862,027.68	
Townships	26,767.09	
Cemeteries	27,308.93	
Cities	427,754.90	
Libraries	92,988.56	
Game Licenses	15,851.00	
Motor Vehicle Licenses	155,727.12	
Sales & Compensating Tax	79,419.10	
Drivers Licenses	<u>3,721.00</u>	
Total Subdivision & Trust Funds		2,691,565.38

Other Agency Funds:

Comanche County Flex Benefits	4,588.84	
Hospital Bond - Cost of Issuance	3,141.24	
Long/Short	<u>673.09</u>	
Total Other Agency Funds		8,403.17

Total Disbursements		<u>8,419,664.05</u>
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Balance to be accounted for December 31, 2009		<u>\$ 6,994,024.94</u>
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COMANCHE COUNTY, KANSAS
COUNTY TREASURER
CASH RECEIPTS, DISBURSEMENTS AND BALANCES
For the Year Ended December 31, 2009

Cash Balances to be Accounted For	<u>\$ 6,994,024.94</u>
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Composition of Cash Balance

Cash on Hand:	
County Treasurer	\$ 19,899.02

Cash in Banks:	
Bank of Protection, Protection, KS (reconciled)	575,095.42
Peoples Bank, Coldwater, KS (reconciled)	2,249,554.17
Coldwater Native Bank, Coldwater, KS (reconciled)	2,399,476.33

Certificates of Deposits:	
Bank of Protection, Protection, KS	<u>1,750,000.00</u>

Total Cash Balances	<u>\$ 6,994,024.94</u>
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COMANCHE COUNTY, KANSAS
COUNTY CLERK
CASH RECEIPTS, DISBURSEMENTS AND BALANCES
For the Year Ended December 31, 2009

Balance to be accounted for January 1, 2009	\$	0.00
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RECEIPTS

Filing Fees	\$	65.00
Fish & Game Licenses		16,443.00
County Fees		539.00
Copies & Miscellaneous		<u>5,007.70</u>

Total Receipts		<u>22,054.70</u>
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Receipts and Beginning Balance	\$	22,054.70
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DISBURSEMENTS

To the County Treasurer:		
County Officer's Fees & Miscellaneous		5,597.70
Game Licenses		<u>15,851.00</u>

Total Disbursements		<u>21,448.70</u>
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Balance to be accounted for December 31, 2009	\$	<u><u>606.00</u></u>
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COMPOSITION OF CASH BALANCE

Cash on hand	\$	<u><u>606.00</u></u>
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COMANCHE COUNTY, KANSAS
REGISTER OF DEEDS
CASH RECEIPTS, DISBURSEMENTS AND BALANCES
For the Year Ended December 31, 2009

Balance to be accounted for January 1, 2009	\$	0.00
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RECEIPTS

Recording Fees	\$	12,797.15
Mortgage Registration Fees		<u>41,999.29</u>

Total Receipts		<u>54,796.44</u>
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Receipts and Beginning Balance	\$	54,796.44
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DISBURSEMENTS

To the County Treasurer	\$	<u>54,796.44</u>
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Total Disbursements		<u>54,796.44</u>
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Balance to be accounted for December 31, 2009	\$	<u><u>0.00</u></u>
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COMPOSITION OF CASH BALANCE

Cash on hand	\$	<u><u>0.00</u></u>
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COMANCHE COUNTY, KANSAS
DISTRICT COURT
CASH RECEIPTS, DISBURSEMENTS AND BALANCES
For the Year Ended December 31, 2009

Balance to be accounted for January 1, 2009		\$	2,620.04
RECEIPTS			
Law Library	\$	1,394.00	
Clerk Fees		26,098.45	
PATF Fees		386.00	
LETC and IDS		3,743.00	
Fines		20,638.84	
Judgment/Restitution		21,217.10	
Bonds		4,560.00	
Reimbursed Attorney Fees		9,866.58	
Refunds		10.28	
Diversion		2,389.00	
Drivers License Reinstatement		177.00	
Juvenile Fees		200.00	
KBI Lab Fees		1,113.84	
Money in Case		601.00	
Miscellaneous Fees		1,694.14	
Defense Fees		100.00	
Judicial Branch Surcharge		2,225.00	
Marriage License		<u>708.00</u>	
Total Receipts			<u>97,122.23</u>
Receipts and Beginning Balance		\$	99,742.27

COMANCHE COUNTY, KANSAS
DISTRICT COURT
CASH RECEIPTS, DISBURSEMENTS AND BALANCES
For the Year Ended December 31, 2009

DISBURSEMENTS

Law Library	1,394.00
Clerk Fees	26,098.45
PATF Fees	386.00
LETC and IDS	3,743.00
Fines	20,638.84
Judgment/Restitution	19,921.10
Bonds	4,030.00
Reimbursed Attorney Fees	9,866.58
Refunds	13.58
Diversion	2,389.00
Drivers License Reinstatement	177.00
Juvenile Fees	200.00
KBI Lab Fees	1,113.84
Money in Case	601.00
Miscellaneous Fees	1,694.14
Defense Fees	100.00
Judicial Branch Surcharge	2,225.00
Marriage License	<u>708.00</u>

Total Disbursements	<u>95,299.53</u>
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Balance to be accounted for December 31, 2009	<u>\$ 4,442.74</u>
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COMPOSITION OF CASH BALANCE

Peoples Bank, Coldwater, KS (Reconciled)	<u>\$ 4,442.74</u>
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Balance accounted for December 31, 2009	<u>\$ 4,442.74</u>
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COMANCHE COUNTY, KANSAS
DISTRICT COURT
CASH RECEIPTS, DISBURSEMENTS AND BALANCES
For the Year Ended December 31, 2009

ANALYSIS OF ACCOUNTABLE BALANCES:

Judgments and Restitution	\$ 2,662.74
Bonds	<u>1,780.00</u>
Total Accountable Balance	<u>\$ 4,442.74</u>

COMANCHE COUNTY, KANSAS
LAW LIBRARY
CASH RECEIPTS, DISBURSEMENTS AND BALANCES
For the Year Ended December 31, 2009

Balance to be accounted for January 1, 2009 \$ 15,106.47

RECEIPTS

Docket Fees	\$ 1,386.00
Annual Attorney Registration Fees	30.00
Interest	<u>185.28</u>

Total Receipts 1,601.28

Receipts and Beginning Balance 16,707.75

DISBURSEMENTS

Books & Subscriptions	1,150.50
Miscellaneous	<u>22.02</u>

Total Disbursements 1,172.52

Balance to be accounted for December 31, 2009 \$ 15,535.23

COMPOSITION OF CASH BALANCE

Checking Account - Peoples Bank, Coldwater, KS (Reconciled)	\$ 1,561.55
Money Market Account - Peoples Bank, Coldwater, KS	6,226.31
Certificate of Deposits - Peoples Bank, Coldwater, KS	<u>7,747.37</u>

Balance accounted for December 31, 2009 \$ 15,535.23

COMANCHE COUNTY, KANSAS
SHERIFF
CASH RECEIPTS, DISBURSEMENTS AND BALANCES
For the Year Ended December 31, 2009

Balance to be accounted for January 1, 2009	\$	0.00
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RECEIPTS

Delinquent Personal Property Tax Warrants	\$	20,978.28
Fees and Costs		1,057.00
Bonds		350.00
Restitution		1,421.00
VINS		1,090.00
Registered Offender		120.00
Concealed Weapon		520.00
Other		<u>20.00</u>

Total Receipts		<u>25,556.28</u>
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Receipts and Beginning Balance	\$	25,556.28
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DISBURSEMENTS

To the County Treasurer	\$	<u>25,556.28</u>
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Total Disbursements		<u>25,556.28</u>
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Balance to be accounted for December 31, 2009	\$	<u><u>0.00</u></u>
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COMPOSITION OF CASH BALANCE

Cash on Hand	\$	<u><u>0.00</u></u>
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COMANCHE COUNTY, KANSAS
COUNTY ENGINEER
CASH RECEIPTS, DISBURSEMENTS AND BALANCES
For the Year Ended December 31, 2009

Balance to be accounted for January 1, 2009	\$	0.00
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RECEIPTS

Payments for Goods & Services	\$	<u>102,192.67</u>
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Total Receipts		<u>102,192.67</u>
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Receipts and Beginning Balance	\$	102,192.67
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DISBURSEMENTS

To the County Treasurer	\$	<u>102,192.67</u>
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Total Disbursements		<u>102,192.67</u>
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Balance to be accounted for December 31, 2009	\$	<u><u>0.00</u></u>
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COMPOSITION OF CASH BALANCE

Cash on Hand	\$	<u><u>0.00</u></u>
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ACCOUNTS RECEIVABLE
CHARGES, CREDITS AND BALANCES

Accounts Receivable, January 1, 2009	\$	0.00
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CHARGES

Townships, Cities & Individuals	\$	<u>102,192.67</u>
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Total Charges		<u>102,192.67</u>
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Total Charges and Beginning Balance	\$	102,192.67
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CREDITS

Collections:

Townships, Cities & Individuals	\$	<u>102,192.67</u>
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Total Credits		<u>102,192.67</u>
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Accounts Receivable, December 31, 2009	\$	<u><u>0.00</u></u>
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COMANCHE COUNTY, KANSAS
COUNTY ENGINEER
ACCOUNTS RECEIVABLE
For the Year Ended December 31, 2009

DETAIL OF ACCOUNTS RECEIVABLE

<u>NAME</u>	<u>Balance</u> <u>12/31/2009</u>
Cities:	
None	\$ 0.00
Townships:	
None	0.00
Individuals:	
None	<u>0.00</u>
TOTAL	<u>\$ 0.00</u>

COMANCHE COUNTY, KANSAS
NOXIOUS WEED
CASH RECEIPTS, DISBURSEMENTS AND BALANCES
For the Year Ended December 31, 2009

Balance to be accounted for January 1, 2009	\$	0.00
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RECEIPTS

Cash Sales	\$	6,975.34
Received on Account		<u>180.16</u>

Total Receipts		<u>7,155.50</u>
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Receipts and Beginning Balance	\$	7,155.50
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DISBURSEMENTS

To the County Treasurer	\$	<u>7,155.50</u>
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Total Disbursements		<u>7,155.50</u>
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Balance to be accounted for December 31, 2009	\$	<u>0.00</u>
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COMPOSITION OF CASH BALANCE

Cash on Hand	\$	<u>0.00</u>
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ACCOUNTS RECEIVABLE
CHARGES, CREDITS AND BALANCES

Accounts Receivable, January 1, 2009	\$	180.16
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CHARGES

Application and Sale of Chemicals	\$	<u>1,771.89</u>
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Total Charges		<u>1,771.89</u>
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Total Charges and Beginning Balance	\$	1,952.05
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CREDITS

Collections on Account	\$	<u>180.16</u>
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Total Credits		<u>180.16</u>
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Accounts Receivable, December 31, 2009	\$	<u>1,771.89</u>
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COMANCHE COUNTY, KANSAS
NOXIOUS WEED
ACCOUNTS RECEIVABLE
For the Year Ended December 31, 2009

DETAIL OF ACCOUNTS RECEIVABLE

<u>NAME</u>	<u>Date Originated</u>	<u>Balance 12/31/2009</u>
Jeff Levering	2009	\$ 704.84
Roger Boisseau	2009	500.20
Merrill Ranch	2009	<u>566.85</u>
TOTAL		<u>\$ 1,771.89</u>

COMANCHE COUNTY, KANSAS
SOLID WASTE
CASH RECEIPTS, DISBURSEMENTS AND BALANCES
For the Year Ended December 31, 2009

Balance to be accounted for January 1, 2009	\$	0.00
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RECEIPTS

User Fees	\$	<u>10,723.47</u>
Total Receipts		<u>10,723.47</u>

Receipts and Beginning Balance	\$	10,723.47
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DISBURSEMENTS

To the County Treasurer	\$	<u>10,723.47</u>
Total Disbursements		<u>10,723.47</u>

Balance to be accounted for December 31, 2009	\$	<u><u>0.00</u></u>
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COMPOSITION OF CASH BALANCE

Cash on Hand	\$	<u><u>0.00</u></u>
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ACCOUNTS RECEIVABLE
CHARGES, CREDITS AND BALANCES

Accounts Receivable, January 1, 2009	\$	0.00
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CHARGES

Solid Waste Disposal	\$	<u>10,723.47</u>
Total Charges		<u>10,723.47</u>

Total Charges and Beginning Balance	\$	10,723.47
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CREDITS

Collections on Account	\$	<u>10,723.47</u>
Total Collections		<u>10,723.47</u>

Accounts Receivable, December 31, 2009	\$	<u><u>0.00</u></u>
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COMANCHE COUNTY, KANSAS
SOLID WASTE
ACCOUNTS RECEIVABLE
For the Year Ended December 31, 2009

DETAIL OF ACCOUNTS RECEIVABLE

<u>NAME</u>	<u>Date Originated</u>	<u>Balance 12/31/2009</u>
None		\$ 0.00
TOTAL		<u>\$ 0.00</u>

COMANCHE COUNTY, KANSAS
COUNTY HEALTH
CASH RECEIPTS, DISBURSEMENTS AND BALANCES
For the Year Ended December 31, 2009

Balance to be accounted for January 1, 2009	\$	0.00
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RECEIPTS

Grants and Reimbursements	\$	<u>107,478.87</u>
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Total Receipts		<u>107,478.87</u>
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Receipts and Beginning Balance	\$	107,478.87
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DISBURSEMENTS

To the County Treasurer	\$	<u>107,478.87</u>
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Total Disbursements		<u>107,478.87</u>
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Balance to be accounted for December 31, 2009	\$	<u><u>0.00</u></u>
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COMPOSITION OF CASH BALANCE

Cash on Hand	\$	<u><u>0.00</u></u>
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COMANCHE COUNTY, KANSAS
APPRAISER
CASH RECEIPTS, DISBURSEMENTS AND BALANCES
For the Year Ended December 31, 2009

Balance to be accounted for January 1, 2009	\$	0.00
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RECEIPTS

Copies & Miscellaneous	\$	<u>528.74</u>
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Total Receipts		<u>528.74</u>
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Receipts and Beginning Balance	\$	528.74
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DISBURSEMENTS

To the County Treasurer	\$	<u>528.74</u>
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Total Disbursements		<u>528.74</u>
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Balance to be accounted for December 31, 2009	\$	<u><u>0.00</u></u>
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COMPOSITION OF CASH BALANCE

Cash on Hand	\$	<u><u>0.00</u></u>
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